PLAINTIFF'S EXHIBIT Q

ROSENFIELD & Co. PLLC
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January 4, 2013

Mr. Michael G. Charapp, Esquire
Charapp & Weiss, LLP
8300 Greensboro Drive
Suite 200
McLean, Virginia 22102

Re: Priority Auto Group v. Ford Motor Company

Dear Mr. Charapp:

In accordance with your request, we have calculated the damages suffered by the Priority Auto Group as a result of the defendants' actions in the above referenced matter.

In our opinion, the minimum amount of quantifiable damages is:

$30,168,863
THIRTY MILLION, ONE HUNDRED SIXTY-EIGHT THOUSAND AND EIGHT HUNDRED AND SIXTY-THREE DOLLARS

Our analysis and conclusions are detailed in the attached report.

Very truly yours,

Rosenfield & Company PLLC

Rosenfield and Company, PLLC

Rosenfield and Company, PLLC was retained by Michael G. Charapp, Esquire to calculate the economic damages that have been incurred as a result of the actions of the defendants in this matter.

In order to perform this assignment, the following documents were analyzed and relied on:

1. Dealer Financial Statements of all franchises operated by the Priority Auto Group for the years ended 2007 thru 2011.

2. Total Sales & Profit Forecast and accompanying assumptions, dated 11/16/10 02:23:30, prepared and produced by Ford Motor Company for Kimnach Ford, Inc.

The damages from lost profits and blue sky calculated in this report have been adjusted for a present value date of July 26, 2012, the date complaint was filed by Priority Auto Group, Inc. against Ford Motor Company.

The calculation of lost profits involves the estimation of the period over which profits have been and will be lost, and the amount of profits lost in each period. To estimate expected profits, we have analyzed the dealer financial statements for all of the franchises operated by Priority Auto Group and more specifically the domestic franchise Chevrolet. While we cannot predict the actual growth pattern for the intended Ford store, we can estimate the typical growth pattern for dealerships under similar management. In addition, in preparing our calculation we considered the Total Sales & Profit Forecast that was prepared by Ford Motor Company for Kimnach Ford, Inc. The table on the following page presents the income statement data for the Priority Chevrolet dealership and the Ford Motor Company Sales & Profit Forecast data that we relied upon and utilized in our calculation. Additional historical income statement data for the Priority Chevrolet dealership can be found in Appendix A.

This information was used to prepare a projection of the first fifteen years of operation of the intended Ford dealership that would have been operated by the Priority Auto Group. Appendix B presents our projected income statements for the intended Ford store, by year of operation.

To derive lost profits for the intended Ford store, we subtracted expenses and costs of sales from the gross revenues. Gross revenues were determined as follows:

- Vehicle gross was calculated based on the gross per vehicle sold or per vehicle retailed at Priority Chevrolet for the year ended December 31, 2010. For Year 1, the per unit gross was applied to the number of units forecasted per the Ford Motor Company Total Sales & Profit Forecast. For Years 2 thru 7, an average annual growth rate of 2% was assumed. For Years 8 thru 15, an average annual growth rate of 1.8% was assumed.

- Parts, Service and Bodyshop sales were calculated based on the units in operation as identified in the Ford Motor Company Total Sales & Profit Forecast for Kimnach Ford and the sales per unit in operation realized at Priority Chevrolet for the year ended December 31, 2011. Parts, Service and Bodyshop Gross was then calculated based on the departmental gross profit percentages realized at Priority Chevrolet for the year ended December 31, 2010. For Years 2 thru 7, an average annual growth rate of 2% was assumed. For Years 8 thru 15, an average annual growth rate of 1.8% was assumed. The same departmental gross profit percentages as projected for Year 1 were assumed for Years 2 thru 15.

Overhead expenses were calculated as a percentage of total gross based on the percentages realized at Priority Chevrolet as of December 31, 2010. Other income generated by the dealership is documentary fees, which according to management of Priority Auto Group, is [redacted] per unit retailed.

The calculation of blue sky was determined based on the net earnings times a multiple of 3.0 and was not based on a formal valuation prepared under the required standards for a business valuation. The use of an earnings multiple is a widely accepted method in the automotive industry for estimating the value of goodwill, or blue sky. A multiple of 3.0 was selected because it reflects a value typically seen for a major metro store in the Virginia Beach/Norfolk area where the intended Ford store was located.

The value of blue sky was calculated at Year 15 of operations. A present value factor was applied to the change in value between the time of acquisition, at which point the agreed price to be paid for goodwill was $1, and the value at Year 15. The detailed computation is disclosed in Appendix C.

We have calculated damages from lost profits and blue sky as of July 26, 2012. Our summary calculation is depicted below and Appendix C reflects the detailed computations. The discount rate used in the present and future value calculations is 6 percent, the statutory rate of interest provided to us by legal counsel.

Total Damages from Lost Profits	$	26,256,826
Present Value of Blue Sky		3,912,038
Total Damages from Lost Profits and Blue Sky	**$**	**30,168,863**

We reserve the right to adjust our damage calculation as additional information becomes available.